

**HOUSE OF REPRESENTATIVES STAFF ANALYSIS**

**BILL #:** HB 613 Ad Valorem Taxation for Public Education  
**SPONSOR(S):** Detert and others  
**TIED BILLS:** **IDEN./SIM. BILLS:** SB 606

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REFERENCE	ACTION	ANALYST	STAFF DIRECTOR
1) Finance & Tax Committee		Monroe	Diez-Arguelles
2) PreK-12 Committee			
3) Local Government Council			
4) Education Appropriations Committee			
5) Fiscal Council			

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**SUMMARY ANALYSIS**

Section 1011.71(6), Florida Statutes permits a school district to levy additional millage for school operational purposes for a period not to exceed four years, if said levy is approved by the electorate. When combined with the non-voted millages levied for school purposes, the total levy may not exceed the 10-mill limit imposed by the constitution.

This bill would revise the four year limitation and allow this additional millage to be levied for ten years.

## FULL ANALYSIS

### I. SUBSTANTIVE ANALYSIS

#### A. HOUSE PRINCIPLES ANALYSIS:

Lower Taxes – This bill extends the length of the ad valorem levy provided for under section 1011.71(6), F.S.

#### B. EFFECT OF PROPOSED CHANGES:

Section 1011.71(6), Florida Statutes permits a school district to levy an additional levy for school operational purposes for a period not to exceed four years, if said levy is approved by the electorate. When combined with the non-voted millages levied under that section, the total levy may not exceed the 10-mill limit imposed by the constitution.

This bill would revise the four year limitation and allow this additional millage to be levied for ten years.

#### C. SECTION DIRECTORY:

**Section 1** revises Section 1011.71(6), F.S. to allow a levy of ad valorem millage under that subsection to continue for 10 years as opposed to the current four year limitation.

**Section 2** provides that this bill shall take effect upon becoming law.

### II. FISCAL ANALYSIS & ECONOMIC IMPACT STATEMENT

#### A. FISCAL IMPACT ON STATE GOVERNMENT:

##### 1. Revenues:

None

##### 2. Expenditures:

None

#### B. FISCAL IMPACT ON LOCAL GOVERNMENTS:

##### 1. Revenues:

By extending the time period for which this millage may be levied, this bill could increase the revenues of local school districts.

##### 2. Expenditures:

None

#### C. DIRECT ECONOMIC IMPACT ON PRIVATE SECTOR:

By extending the time period for which this millage may be levied, this bill could increase taxes for some taxpayers.

#### D. FISCAL COMMENTS:

None.

### III. COMMENTS

#### A. CONSTITUTIONAL ISSUES:

1. Applicability of Municipality/County Mandates Provision:

Not Applicable.

2. Other:

None

#### B. RULE-MAKING AUTHORITY:

None.

#### C. DRAFTING ISSUES OR OTHER COMMENTS:

None.

### IV. AMENDMENTS/COMMITTEE SUBSTITUTE & COMBINED BILL CHANGES